

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,	)	
	)	Case No. 3:25-cv-1233
Petitioner,	)	
	)	
v.	)	
	)	
JUSTIN T. EDERLE,	)	
	)	
Respondent.	)	

**PETITION BY UNITED STATES TO ENFORCE IRS SUMMONS**

The United States of America petitions this Court for an order enforcing the IRS administrative summons served upon the Respondent, Justin T. Ederle, on October 4, 2024. In support of this petition, the United States avers as follows:

1. Jurisdiction over this matter is conferred upon this Court by 26 U.S.C. §§ 7402, 7604(a) and 28 U.S.C. §§ 1340, 1345.
2. Justin T. Ederle resides in Dorado, Puerto Rico, within the boundaries of this district.
3. Anton Pukhalenko is a Revenue Agent at the Internal Revenue Service. His office is located in Tampa, Florida. *Pukhalenko Decl.*, ¶ 1.
4. Revenue Agent Pukhalenko is conducting an examination into the unpaid federal tax liabilities of Justin T. Ederle for the tax years ending December 31, 2018, and December 31, 2019. *Pukhalenko Decl.*, ¶ 2. The purpose of the examination is to ascertain the correctness of the 2018 and 2109 tax returns filed by Justin T. Ederle. *Pukhalenko Decl.*, ¶ 2.
5. In his capacity as an IRS Revenue Agent, Anton Pukhalenko is authorized to issue summonses pursuant to 26 U.S.C. § 7602, 26 C.F.R. § 301.7602-1, and Internal Revenue Service Delegation Order No. 25-1 (formerly Delegation Order 4).

6. Pursuant to the above-described examination, on September 30, 2024, Revenue Agent Anton Pukhalenko issued an IRS administrative summons to Justin T. Ederle.  
*Pukhalenko Decl.*, ¶ 3. The summons directed Mr. Ederle (a) to appear before Revenue Agent Pukhalenko at the place identified in the summons on October 30, 2024, at 10:00 a.m., and (b) to produce for examination at this appearance the records described in the summons. *Id.* A true and correct copy of the summons is attached hereto as Exhibit 1.
7. On October 4, 2024, Luis Tirado served an attested copy of the summons upon Justin T. Ederle by leaving it at his last and usual place of abode. *Pukhalenko Decl.*, ¶ 4.
8. On October 30, 2024, Justin T. Ederle did not appear in response to the summons or provide any of the summoned documents. Mr. Ederle's refusal to comply with the summons has continued through the present. *Pukhalenko Decl.*, ¶ 6.
9. The information sought by the summons may be relevant to the IRS's determination of the federal tax liabilities of Justin T. Ederle for the tax years 2018 and 2019. *Pukhalenko Decl.*, ¶ 9.
10. The information sought by the summons is not already in the possession of the Internal Revenue Service, except for the following, which are not being sought in this action:
  - a. Documents relating to Mr. Ederle's Act 22 application, provided by the Puerto Rico Department of Economic Development & Commerce, which were obtained pursuant to a request for information submitted by the IRS, which are partially responsive to Summons Request #4.
  - b. Documents provided by the Departamento de Hacienda de Puerto Rico, which were obtained pursuant to a request for information submitted by the IRS,

containing Mr. Ederle's 2016 Puerto Rico income tax return, which are responsive to Summons Request #12.

- c. The 2018 U.S. income tax return filed by Mr. Ederle, which is responsive to Summons Request #11A.

11. All administrative steps required by the Internal Revenue Code for the issuance of the summons have been followed. *Pukhalenko Decl.*, ¶ 8.
12. No Department of Justice referral regarding Justin T. Ederle, pertaining to tax years 2018 and 2019, is in effect within the meaning of 26 U.S.C. § 7602(d)(2). *Pukhalenko Decl.*, ¶ 10.
13. The Declaration of Revenue Agent Anton Pukhalenko, which accompanies this petition, demonstrates that the United States has fulfilled the prerequisites, described in *United States v. Powell*, 379 U.S. 48, 57–58 (1964), for judicial enforcement of an administrative summons: (a) issued for a legitimate purpose; (b) seeks information relevant to that purpose; (c) seeks information that is not already within the IRS's possession; and (d) satisfies all administrative steps required by the Internal Revenue Code. The United States' burden of satisfying the *Powell* requirements is a "minimal" one that can be met merely by presenting the sworn declaration of the agent who issued the summons attesting to these facts. *Sugarloaf Funding, LLC v. U.S. Dept. of the Treasury*, 584 F.3d 340, 345 (1st Cir. 2009).

WHEREFORE, the Petitioner, the United States of America respectfully requests an order finding and directing as follows:

- A. Ordering the Respondent, Justin T. Ederle, to show cause in writing for his failure to fully comply with the summons.
- B. Ordering Justin T. Ederle to fully comply with the summons before Revenue Agent Anton Pukhalenko, or another proper officer or employee of the IRS, at a time and place set by that individual.
- C. Awarding the United States the costs it incurs to prosecute this action.
- D. Awarding such other relief as this Court deems just and proper.

Dated: April 24, 2025

Respectfully submitted,

/s/ Emily K. McClure  
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